

THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF WISCONSIN

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Case No. 19-cv-242

UNITED STATES OF AMERICA,

Plaintiff,

v.

ERIC T. ANDERSON,  
LISA RICHARDSON,  
MMJ LAKE PROPERTIES LLC, and  
FORESIGHT BANK,

Defendants.

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**DEFAULT JUDGMENTS AGAINST DEFENDANTS ERIC ANDERSON AND LISA RICHARDSON**

This matter comes before the Court upon the United States Motion for an Entry of Default Judgments against Eric Anderson and Lisa Richardson, filed at ECF No. 19, pursuant to Fed. R. Civ. P. 55(b), supported by a brief and declaration of an IRS Revenue Advisor. After due consideration thereon, it is hereby

ORDERED that the United States' motion for default judgments against defendants Anderson and Richardson is GRANTED; and

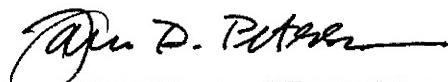
IT IS ORDERED, ADJUDGED and DECREED that default judgments are entered in favor of the United States and against defendants Eric Anderson and Lisa Richardson as follows:

1. The United States federal tax liens, associated with the federal income tax liabilities of Eric T. Anderson for tax years 2003 and 2004, are valid and subsisting liens and attached to all property and rights to property of Eric Anderson, including his interest in the real property located at E6487 836th Avenue, Colfax, Wisconsin, 54730 (the "Property");

2. The federal tax liens are enforced against Eric Anderson's equitable interest in the Property arising out of the Land Contract executed between MMJ Lake Properties, as the vendor, and Eric Anderson and Lisa Richardson, as the vendees or purchasers and as tenants in common; and
3. The Property shall be sold by public auction free and clear of the rights, claims, or interests of all parties in the above captioned case, with the proceeds to be distributed first to pay any reasonable costs and expenses of the sale; second, to the mortgage-holder defendant Foresight Bank; third, to the defendant MMJ Lake Properties for the outstanding balance on the Land Contract on the Property; and fourth to Lisa Richardson and the United States whereby Lisa Richardson and the United States each receive fifty percent of the remaining net sale proceeds (with the United States' portion to be applied towards partial payment of the federal tax liens associated with Anderson's 2003 and 2004 federal income tax liabilities).
4. The United States shall file a motion for an order to carry out the terms of the public auction sale of the Property, along with a proposed order of sale, within 90 days from entry of this judgment.

IT IS SO ORDERED:

Dated this 6<sup>th</sup> day of March, 2020



The Honorable James D. Peterson  
United States District Judge